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entries for shipments not exceeding \$250 in value released under a special permit for immediate delivery in accordance with part 142 of this chapter.

[T.D. 84-129, 49 FR 23168, June 5, 1984, as amended by T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-82, 54 FR 36026, Aug. 31, 1989; T.D. 92-56, 57 FR 24944, June 12, 1992]

§ 143.25 Information on entry form.

Each Customs Form 368 or 368A (serially numbered) or, where used, Customs Form 7501 shall contain an adequate description of the merchandise and the item number of the Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), under which the merchandise is classified.

[T.D. 76-213, 41 FR 31812, July 30, 1976, as amended by T.D. 87-75, 52 FR 26142, July 13, 1987; T.D. 89-1, 53 FR 51263, Dec. 21, 1988; T.D. 92-56, 57 FR 24944, June 12, 1992]

§ 143.26 Party who may make informal entry of merchandise.

(a) *Shipments valued between \$200 and \$2,000.* A shipment of merchandise valued between \$200 and \$2,000 which qualifies for informal entry under 19 U.S.C. 1498 may be entered, using reasonable care, by the owner or purchaser of the shipment or, when appropriately designated by the owner, purchaser, or consignee of the shipment, a Customs broker licensed under 19 U.S.C. 1641.

(b) *Shipments valued at \$200 or less.* A shipment of merchandise valued at \$200 or less which qualifies for informal entry under 19 U.S.C. 1498 and meets the requirements in 19 U.S.C. 1321(a)(2) (see §§ 10.151, 10.152, 10.153, 145.31, 145.32, 148.51, 148.64, of this chapter) may be entered, using reasonable care, by the owner, purchaser, or consignee of the shipment or, when appropriately designated by one of these persons, a Customs broker licensed under 19 U.S.C. 1641.

[T.D. 94-51, 59 FR 30296, June 13, 1994, as amended by T.D. 95-31, 60 FR 18991, Apr. 14, 1995; T.D. 98-28, 63 FR 16417, Apr. 3, 1998]

§ 143.27 Invoices.

In the case of merchandise imported pursuant to a purchase or agreement to purchase, or intended for sale and entered informally, the importer shall produce the commercial invoice cov-

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ering the transaction or, in the absence thereof, an itemized statement of value.

[T.D. 85-39, 50 FR 9612, Mar. 11, 1985]

§ 143.28 Deposit of duties and release of merchandise.

Unless statement processing and ACH are used pursuant to § 24.25 of this chapter, the estimated duties and taxes, if any, shall be deposited at the time the entry is presented and accepted by a Customs Officer, whether at the customhouse or elsewhere. If upon examination of the merchandise further duties or taxes are found due, they shall be deposited before release of the merchandise by Customs. When the entry is presented elsewhere than where the merchandise is to be examined, the permit copy shall be delivered through proper channels to the Customs officer who will examine the merchandise.

[T.D. 73-175, 38 FR 17463, July 2, 1973, as amended by T.D. 89-104, 54 FR 50499, Dec. 7, 1989]

Subpart D—Electronic Entry Filing

SOURCE: T.D. 90-92, 55 FR 49886, Dec. 3, 1990, unless otherwise noted.

§ 143.31 Applicability.

This subpart sets forth general requirements for the entry of imported merchandise processed electronically through the Customs Automated Commercial System (ACS). Entries processed electronically are subject to the documentation, document retention and document retrievability requirements of this chapter as well as the general entry requirements of parts 141 and 142. Use of this system is voluntary and optional on behalf of the filer. Customs does not contemplate that processing of non-electronic filings shall be delayed.

§ 143.32 Definitions.

The following are definitions for purposes of subparts D and E of this part:

(a) *ABI.* “ABI” means the Automated Broker Interface and refers to a module of ACS that allows entry filers to transmit immediate delivery, entry and entry summary data electronically

to CBP through ACS and to receive transmissions from ACS.

(b) *ACS*. “ACS” means the Automated Commercial System and refers to CBP’s integrated comprehensive tracking system for the acquisition, processing and distribution of import data.

(c) *AII*. “AII” means Automated Invoice Interface and is a method of transmitting detailed invoice data through ABI.

(d) *Broker*. “Broker” means a customs broker licensed under part 111 of this chapter.

(e) *Certification*. “Certification” means the electronic equivalent of a signature for data transmitted through ABI. This electronic (facsimile) signature must be transmitted as part of the immediate delivery, entry or entry summary data. Such data are referred to as “certified”.

(f) *Data*. “Data” when used in conjunction with immediate delivery, entry and/or entry summary means the information required to be submitted with the immediate delivery, entry and/or entry summary, respectively, in accordance with the CATAIR (CBP Publication 552, Customs and Trade Automated Interface Requirements) and/or CBP Headquarters directives. It does not mean the actual paper documents, but includes all of the information required to be in such documents.

(g) *Documentation*. “Documentation” when used in conjunction with immediate delivery, entry and/or entry summary means the documents set forth in §142.3 of this chapter, required to be submitted as part of an application for immediate delivery, entry and/or entry summary, but does not include the CBP Forms 7501, 3461 (or alternative forms).

(h) *EDIFACT*. “EDIFACT” means the Electronic Data Interchange for Administration, Commerce and Transport that provides an electronic capability to transmit detailed CBP Forms 7501 and 3461, and invoice data.

(i) *Electronic entry*. “Electronic entry” means the electronic transmission to CBP of:

- (1) Entry information required for the entry of merchandise; and
- (2) Entry summary information required for the classification and ap-

praisement of the merchandise, the verification of statistical information, and the determination of compliance with applicable law.

(j) *Electronic immediate delivery*. “Electronic immediate delivery” means the electronic transmission of CBP Forms 3461 or 3461 alternate (CBP Form 3461 ALT) data utilizing ACS in order to obtain the release of goods under immediate delivery.

(k) *Electronic Invoice Program (EIP)*. “EIP” refers to modules of the Automated Broker Interface (ABI) that allow entry filers to transmit detailed invoice data and includes Automated Invoice Interface (AII) and any other electronic invoice authorized by CBP.

(l) *Filer*. “Filer” means the party certifying the electronic filing of the application for immediate delivery, entry or entry summary. Filer may be a broker or an importer of record filing his own entries through ABI without the use of a broker.

(m) *Preclassification/binding ruling number*. “Preclassification/binding ruling number” means the system by which classifications are approved and assigned a unique identifying number. This number may be transmitted as part of the ABI data.

(n) *Records*. “Records” means the records as defined in part 163 of this chapter, which are required to be maintained pursuant to this chapter.

(o) *Selectivity criteria*. “Selectivity criteria” means the categories of information that guide CBP’s judgment in evaluating and assessing the risk of an immediate delivery, entry, or entry summary transaction. Based upon these criteria, immediate delivery or entry transactions will be subject to either general examination, general examination with document review, or intensive examination. Entry summary transactions will be subject to either system review or summary document review. General examination (entry/immediate delivery) and system review (entry summary) procedures will constitute electronic processing provided all conditions necessary for electronic processing contained in this part are met.

(p) *Statement processing*. “Statement processing” means the method of collection and accounting within, ACS

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which allows a filer to pay for more than one entry summary with one payment. ACS/ABI generates the statement, which is transmitted electronically to the filer, consisting of a list of entry summaries and the amount of duties, taxes or fees, if any, due for payment. Upon payment and collection of the statement, those entry summaries designated as electronic will be scheduled for liquidation (see § 24.25 of this chapter).

[T.D. 90-92, 55 FR 49886, Dec. 3, 1990, as amended by T.D. 98-56, 63 FR 32945, June 16, 1998; CBP Dec. 09-47, 74 FR 69020, Dec. 30, 2009]

§ 143.33 Eligibility criteria for participation.

To be eligible for electronic immediate delivery, electronic entry and electronic entry summary, the filer must be qualified to use the ABI feature of ACS, as prescribed in § 143.5. To be eligible for electronic entry summary processing, filers must be authorized to use the ABI statement processing system. Filers not so authorized would have to follow the electronic entry summary with the submission of an entry summary in paper form along with any duties, taxes or fees accruing.

§ 143.34 Procedure for electronic immediate delivery or entry.

To file immediate delivery or entry electronically, the filer will submit certified immediate delivery or entry data electronically through ABI. Data will be validated and, if found error-free, will be accepted. If it is determined through selectivity criteria and review of data that documentation is not required to be physically submitted in paper form, merchandise will be released and Customs will electronically notify the filer.

§ 143.35 Procedure for electronic entry summary.

In order to obtain entry summary processing electronically, the filer will submit certified entry summary data electronically through ABI. Data will be validated and, if the transmission is found error-free, will be accepted. If it is determined through selectivity criteria and review of data that documentation is required for further proc-

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essing of the entry summary, Customs will so notify the filer. Documentation submitted before being requested by Customs will not be accepted or retained by Customs. The entry summary will be scheduled for liquidation once payment is made under statement processing (see § 24.25 of this chapter).

[T.D. 98-56, 63 FR 32945, June 16, 1998]

§ 143.36 Form of immediate delivery, entry and entry summary.

(a) *Electronic form of data.* If Customs determines that the immediate delivery, entry or entry summary data is satisfactory under §§ 143.34 and 143.35, the electronic form of the immediate delivery, entry or entry summary through ABI shall be deemed to satisfy all filing requirements under this part. Further, the filer will not be required to produce or physically submit any official Customs forms of immediate delivery, entry or entry summary. The filer is responsible for the accuracy of the data submitted electronically to the same extent as if the documents were produced, signed and physically submitted by the filer (see § 111.32 of this chapter).

(b) *Accuracy of data.* Participation constitutes declaration by the electronic filer that, to the best of his knowledge, all transactions filed electronically fully disclose prices, values, quantities, rebates, drawbacks, fees, commissions, and royalties, which are true and correct, and that all goods or services provided either free or at a reduced cost to the seller of the merchandise are fully disclosed (see § 111.32 of this chapter).

(c) *Submission of invoice.* The invoice will be retained by the filer unless requested by Customs. If the invoice is submitted by the filer before a request is made by Customs, it will not be accepted or retained by Customs. When Customs requests presentation of the invoice, invoice data must be submitted in one of the following forms:

- (1) Paper form;
- (2) AII or EDIFACT format.

(3) In appropriate cases where a party has obtained a preclassification/binding ruling number covering the merchandise being entered, or is a participant in a pre-approval program, and information is electronically transmitted